

# HAWAII STATE ETHICS COMMISSION

## DISCLOSURE OF FINANCIAL INTERESTS (LONG FORM)

Original

<b>NAME (Last, First, Middle)</b> <i>Todo, Howard, Shugio</i>	<b>STATE POSITION HELD: (Dept/Div or Board/Commission)</b> <i>University of Hawaii System</i> <b>TERM OF OFFICE (Begin/End):</b> <i>10/01/05 09/30/08</i>
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**FOR EACH ITEM, EXCEPT ITEM 9, DISCLOSE INTERESTS OF FILER, SPOUSE, AND DEPENDENT CHILDREN.**  
 USE THE ABBREVIATIONS: "F" for filer, "SP" for spouse, "DC" for dependent children, and "JT" for joint interests of the spouse and filer.

### ITEM 1: INCOME FOR SERVICES RENDERED FOR PRECEDING CALENDAR YEAR

List the source (the term "source" also includes any state or other government agencies) and amount of all income of \$1,000 or more received during the preceding calendar year, for services rendered, and the nature of the services rendered.

F,SP,DC,JT	NAME AND ADDRESS OF SOURCE OF INCOME	AMOUNT	SERVICES RENDERED
F	Howard S. Todo, CPA 1187 Ikena Circle Honolulu, Hawaii 96821	F	CPA, Consulting
F	Hawaii Island Air Inc. 99 Kapahulu Place Honolulu, Hawaii 96819	E	Vice President - Finance and CFO
S	Iolani School 563 Kamoku Street Honolulu, Hawaii 96826	D	Secretary

☐ Check here if entry is None

☐ Check here if additional sheets are attached

### ITEM 2: OWNERSHIP OR BENEFICIAL INTERESTS IN BUSINESSES

List the amount and identity of every ownership or beneficial interest held during the disclosure period in any business incorporated, regulated, or licensed to carry on business in the State if the interest has a value of \$5,000 or more or is equal to 10% or more of the ownership of the business.

F,SP,DC,JT	BUSINESS NAME AND ADDRESS	NATURE OF BUSINESS	NATURE OF INTEREST	VALUE OR NO. OF SHARES
F	Ernst & Young LLP 1001 Bishop St., 2400 Panahi Honolulu, Hawaii 96813	Accounting, Tax & Consulting Services	Current partnership account & retirement accounts	J
F	Howard S. Todo, CPA 1187 Ikena Circle Honolulu, HI 96821	Accounting & Financial Consulting	100% Ownership	E

☐ Check here if entry is None

☐ Check here if additional sheets are attached

**ITEM 3: TRANSFER OF OWNERSHIP OR BENEFICIAL INTERESTS IN BUSINESSES**

List any ownership or beneficial interests in businesses transferred during the disclosure period and the date of transfer.

F,SP, DC,JT	OWNERSHIP OR BENEFICIAL INTEREST TRANSFERRED DURING THIS DISCLOSURE PERIOD	DATE OF TRANSFER

[☒] Check here if entry is None [ ] Check here if additional sheets are attached

**ITEM 4: CREDITORS**

List the name and address of each creditor to whom the value of \$3,000 or more was owed during the disclosure period and the original amount and amount outstanding (excluding debts arising out of retail transactions or the purchase of consumer goods).

F,SP, DC,JT	NAME OF CREDITOR AND ADDRESS	ORIGINAL AMOUNT OWED	AMOUNT OUTSTANDING
JT	Countrywide Home Loans 225 Queen Street, Suite 100 Honolulu, HI 96813	H	A
JT	Hawaiian Tel Federal Credit Union 1138 N. King St. Honolulu, HI 96817	D	A
JT	CitiMortgage, Inc. P.O. Box 9438 Gaithersburg, MD 20898-9438	H	H

[ ] Check here if entry is None [ ] Check here if additional sheets are attached

**ITEM 5: OFFICERSHIPS, DIRECTORSHIPS, TRUSTEESHIPS**

List every officership, directorship, trusteeship, or other fiduciary relationship held during the disclosure period in any business or organization, the term of office, and the annual compensation.

F,SP, DC,JT	NAME AND ADDRESS OF BUSINESS	TITLE HELD	TERM OF OFFICE	ANNUAL COMPENSATION
F	Hawaii Island Air Inc. 99 Kapiolani Pl., Hon. HI 96819	VP-Finance & CFO	May 2004 - 9/30/05	G
F	University Health Alliance 700 Bishop St. 3rd Flr., Hon. HI 96813	Board of Directors	1/19/05 - 12/31/06	B
F	Hawaii Society of CPAs 900 Pine St. Mall, Ste. 850, Hon. HI 96813	Board of Directors	2004 to Sept. 2005	None
F	Retail Merchants of Hawaii 1240 Ala Moana Blvd, Ste. 215, Hon. HI 96814	Board of Directors	2004 to Sept. 2005	None
F	University of Hawaii Alumni Ass'n. 2440 Campus Road, Hon. HI 96822	Board of Directors	2004 to Sept. 2005	None
F	UH College of Bus. Admin. Alumni & Friends 2404 Maile Way, Hon. HI 96822	Board of Directors	2004 to Sept. 2005	None

[ ] Check here if entry is None [ ] Check here if additional sheets are attached

**ITEM 9: CLIENTS PERSONALLY REPRESENTED BEFORE STATE AGENCIES**

List the names of clients personally represented by you before state agencies, except in ministerial matters, for a fee or compensation during the disclosure period, excluding clients represented before courts.

NAME OF CLIENT	NAME OF STATE AGENCY

☒ Check here if entry is None ☐ Check here if additional sheets are attached

**ITEM 10: CREDITOR INTERESTS IN INSOLVENT BUSINESSES**

List the amount and identity of every creditor interest in insolvent businesses, held during the disclosure period, if the interest has a value of \$5,000 or more.

F,SP,DC,JT	NAME AND ADDRESS OF BUSINESS	NATURE OF BUSINESS	NATURE OF INTEREST	VALUE
			OCT 31 AM 11:16 STATE OF HAWAII STATE ETHICS COMMISSION	

☒ Check here if entry is None ☐ Check here if additional sheets are attached

**CERTIFICATION:** I hereby certify that the above is a true, correct, and complete statement to the best of my knowledge and belief. If I have a spouse and/or dependent children, I also hereby certify that I have included their interests on this form to the best of my knowledge and belief. I understand that it is a violation of State law, chapter 84, HRS, if information is not disclosed as required by chapter 84, HRS. I further understand that there are statutory penalties for noncompliance.

*Howard A. Loh*  
SIGNATURE

10/29/05  
DATE